

Advertised Enrollments

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	950.0	926.0	975.0
On Roll Special Ed Full-Time	231.0	233.0	239.0
On Roll Subtotal	1,181.0	1,159.0	1,214.0
In Private School Placements	11.0	12.0	12.0
Sent to Contracted Preschool	16.0	20.0	45.0
Sent to Other Districts Regular	2.0	4.0	0.0
Sent to Other Districts Special Ed	15.0	12.0	17.0
Received	1.0	3.0	0.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	17,002,559	20,030,297	20,430,903
	Total Tax Levy	10-121x	17,002,559	20,030,297	20,430,903
	Total Tuition	10-1300	5,438	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	1,153,285	862,924	858,382
	Interest Earned on Maintenance Reserve	10-1XXX	7,113	200	200
	Interest Earned on Capital Reserve Funds	10-1XXX	20,928	500	500
	Total Revenues from Local Sources		18,189,323	20,893,921	21,289,985
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	73,845	380,902	330,315
	Extraordinary Aid	10-3131	384,647	380,000	380,000
	Categorical Special Education Aid	10-3132	906,745	1,477,294	1,480,540
	Equalization Aid	10-3176	2,546,990	1,855,154	2,129,763
	Categorical Security Aid	10-3177	176,844	213,339	221,672
	Other State Aids	10-3XXX	606,851	123,810	0
	Total Revenues from State Sources		4,695,922	4,430,499	4,542,290
General Fund Revenues from Federal Sources	Medicaid Reimbursement	10-4200	0	9,173	33,403
	FFCRA/SEMI and ARRA/SEMI Revenue	10-4210	29,460	0	0
	Total Revenues from Federal Sources		29,460	9,173	33,403
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	2,324,898	2,040,674
	Adjustment for Prior Year Encumbrances		0	495,900	0
	Actual Revenues (Over)/Under Expenditures		1,180,183	0	0
General Fund Revenues	Total Operating Budget		24,094,888	28,154,391	27,906,352
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	74,214	97,700	1,000
	Scholarship Fund Revenue	20-1770	46	240	10
	Other Revenue from Local Sources	20-1XXX	4,909	0	0
	Total Revenues from Local Sources	20-1XXX	79,169	97,940	1,010
Special Revenue Fund Revenues from State Sources	Preschool Education Aid-Prior Year Carryover	20-3218	0	690,446	565,360
	Preschool Education Aid	20-3218	2,034,211	2,053,415	3,416,660
	Total Revenues from State Sources		2,034,211	2,743,861	3,982,020

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	200,928	143,282	125,035
	Title II	20-4451-4455	29,163	32,140	19,527
	Title III	20-4491-4494	8,356	6,368	8,250
	Title IV	20-4471-4474	0	0	9,641
	IDEA Part B (Handicapped)	20-4420-4429	386,680	290,010	290,043
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	14,178	0	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	10,098	0	0
	Total Revenues from Federal Sources		649,403	471,800	452,496
Special Revenue Fund Revenues from Other Sources	Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	59,328	127,248	131,800
Special Revenue Fund Revenues	Total Grants and Entitlements		2,808,323	3,440,849	4,566,316
Debt Service Fund Transfer and Other Financing	Transfers from Other Funds	40-5200	13,466	538,938	0
Debt Service Fund Revenues from Local Sources	Local Tax Levy	40-1210	671,520	149,418	417,041
	Total Revenues from Local Sources		671,520	149,418	417,041
Debt Service Fund Revenues from State Sources	Debt Service Aid Type II	40-3160	363,337	373,585	221,777
Debt Service Fund Revenues from Other Sources	Budgeted Fund Balance	40-303	0	18,700	13,466
	Total Local Repayment of Debt		1,048,323	1,080,641	652,284
	Actual Revenues (Over)/Under Expenditures		2,455	0	0
Debt Service Fund Revenues	Total Repayment of Debt		1,050,778	1,080,641	652,284
All Fund Revenues	Total Revenues/Sources		27,953,989	32,675,881	33,124,952
Revenues Net of Transfers	Deduct Transfer-Transfers from Operating Budget-Pre-Kindergarten (Special Education)	20-5200	59,328	127,248	131,800
	Total Revenues/Sources Net of Transfers		27,894,661	32,548,633	32,993,152

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	5,782,558	6,588,373	5,988,648
	Special Education-Instruction	11-2XX-100-XXX	2,993,188	3,669,172	3,336,943
	Basic Skills/Remedial-Instruction	11-230-100-XXX	271,388	287,613	375,300
	Bilingual Education-Instruction	11-240-100-XXX	116,697	142,136	141,829
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	137,276	116,839	114,651
	School-Sponsored Athletics-Instruction	11-402-100-XXX	38,208	49,883	43,230
	Before/After School Programs	11-421-XXX-XXX	0	3,000	3,000
	Summer School	11-422-XXX-XXX	15,652	26,336	39,120
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	1,964,856	2,005,500	1,971,430
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	1,890	1,905	3,600
	Undistributed Expenditures-Health Services	11-000-213-XXX	200,808	202,663	205,163
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	1,019,145	1,604,679	1,472,782
	Undistributed Expenditures-Guidance	11-000-218-XXX	373,631	301,979	318,304
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	764,291	919,018	831,048
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	297,566	167,541	114,800
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	152,781	210,677	207,328
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	136,404	276,419	159,916
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	529,429	619,003	544,938
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	498,106	691,583	724,177
	Undistributed Expenditures-Central Services	11-000-251-XXX	389,673	390,811	425,262
	Undistributed Expenditures-Administrative InformationTechnology	11-000-252-XXX	229,063	321,080	274,177
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	2,278,735	2,885,198	2,970,500
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	1,193,463	1,290,861	1,530,103
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	4,374,272	5,202,400	5,844,093
	Total Undistributed Expenditures		14,404,113	17,091,317	17,597,621
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	200	200
General Fund Current Expenses	Total General Current Expense		23,759,080	27,974,869	27,640,542

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
Capital Outlay	Equipment	12-XXX-XXX-730	179,147	133,233	219,521
	Facilities Acquisition and Construction Services	12-000-400-XXX	156,661	45,789	45,789
	Interest Deposit to Capital Reserve	10-604	0	500	500
	Total Capital Outlay		335,808	179,522	265,810
General Fund Expenses and Transfers	General Fund Grand Total		24,094,888	28,154,391	27,906,352
Special Revenue Fund Expenses for Grants and Entitlements	Local Projects	20-XXX-XXX-XXX	4,909	0	0
Special Revenue Fund Expenses for Preschool Education Aid	Preschool Education Aid Instruction	20-218-100-XXX	860,789	1,026,474	1,397,983
	Support Services	20-218-200-XXX	1,228,229	1,731,884	2,625,837
	Facility Acquisition and Construction Services	20-218-400-XXX	4,521	112,751	90,000
	Total Preschool Education Aid	20-218-XXX-XXX	2,093,539	2,871,109	4,113,820
Special Revenue Fund Expenses for State Projects	Total State Projects	20-XXX-XXX-XXX	2,093,539	2,871,109	4,113,820
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	200,928	143,282	125,035
	Title II	20-XXX-XXX-XXX	29,163	32,140	19,527
	Title III	20-XXX-XXX-XXX	8,356	6,368	8,250
	Title IV	20-XXX-XXX-XXX	0	0	9,641
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	386,680	290,010	290,043
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	14,178	0	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	10,098	0	0
	Total Federal Projects	20-XXX-XXX-XXX	649,403	471,800	452,496
Special Revenue Fund Expenses	Total Special Revenue Funds		2,808,323	3,440,849	4,566,316
Debt Service Fund Expenses	Total Regular Debt Service	40-701-510-XXX	1,050,778	1,080,641	652,284
	Total Debt Service Funds		1,050,778	1,080,641	652,284
All Fund Expenses	Total Expenditures/Appropriations		27,953,989	32,675,881	33,124,952
Expenses Net of Transfers	Deduct Transfer-Local Contribution-Transfer To Special Revenues-Inclusion	11-105-100-936	59,328	127,248	131,800
	Total Expenditures Net of Transfers		27,894,661	32,548,633	32,993,152

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	1,121,363	928,416	936,514	553,170
	Repayment of Debt	34,621	32,166	13,466	0
Restricted for General Operating Budget	Capital Reserve	564,217	417,287	417,787	418,287
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	336,162	193,275	193,475	193,675
	Legal Reserve	4,356,351	3,590,326	1,657,330	0
	Unemployment Fund	148,737	178,566	178,566	178,566
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	14,174	28,156	28,156	29,156
	Scholarship Fund	2,142	1,948	1,948	1,958
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

Advertised Per Pupil Cost Calculations

Per Pupil Cost Calculations	2023-24 Actual Costs	2024-25 Actual Costs	2025-26 Original Budget	2025-26 Revised Budget	2026-27 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$18,921	\$19,366	\$20,174	\$23,219	\$22,073
Total Classroom Instruction	\$10,442	\$11,199	\$11,768	\$13,246	\$12,717
Classroom-Salaries and Benefits	\$9,630	\$10,316	\$10,541	\$11,901	\$11,428
Classroom-General Supplies and Textbooks	\$249	\$392	\$667	\$680	\$730
Classroom-Purchased Services	\$562	\$491	\$560	\$664	\$558
Total Support Services	\$4,276	\$3,987	\$4,160	\$4,787	\$4,213
Support Services-Salaries and Benefits	\$2,894	\$3,036	\$2,939	\$3,293	\$2,999
Total Administrative Costs	\$1,805	\$1,771	\$1,717	\$2,211	\$2,183
Administration Salaries and Benefits	\$1,393	\$1,405	\$1,369	\$1,721	\$1,817
Total Operations and Maintenance of Plant	\$2,275	\$2,209	\$2,372	\$2,776	\$2,770
Operations and Maintenance-Salaries and Benefits	\$948	\$1,007	\$977	\$1,060	\$1,046
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$123	\$199	\$157	\$193	\$183
Total Equipment Costs	\$112	\$157	\$103	\$212	\$255
Legal Costs	\$56	\$56	\$53	\$100	\$70
Employee Benefits as a percentage of salaries*	33.64%	34.71%	38.34%	37.14%	44.72%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.nj.gov/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2025-26 revised appropriations and the 2026-27 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Joint operations of before and after school child care with Mt Holly and Edgewater Park School districts	0
Insurance Coverages and Benefits	Member of Burlington County Insurance Pool Joint Insurance Fund with over 70 public school districts	0
	Member of School Health Insurance Fund (employee health insurance pool)	0
Municipal/Public Works	Lumberton Township collects trash and repairs district vehicles at a reduced cost	0
	Lumberton Township provides a School Resource Officer to the district	0
Others	Permit Rancocas Valley Youth Association to use school facilities at no charge	0
	Permit Lumberton youth associations to use school facilities at no charge	0
Professional Staff Development	RVRHS Superintendent Roudtable	0
	RVRHS Curriculum Supervisors Collaborative	0
Purchasing	Participate in cooperative bidding consortiums led by ESCNJ, Hunterdon ESC and Camden County ESC for supplies, services and equipment	0
	Participate in ACES for cooperative bidding for technology	0
	Participate in the NJ internet and WAN service consortium	0
Recycling	District allows Lumberton Township to use a vacant lot of land for recycling center at no cost	0
Special Education Services	Contract with BCSSSD for OT/PT/Speech services	0
	Physical Therapist shared with Chesterfield School district (70%/30%)	0
Technology Services	Participate in E-rate funding consortium	0
Transportation Services, including Fuel	Participate in the Burlington County SSSD transportation cooperative	0
	Engage with other NJ School districts for transportation cooperatives	0
	District purchases fuel for all district vehicles from Lumberton Township	0

Estimated Tax Rates

Municipality	Category	Amount
Lumberton	(A) General Fund School Levy	20,430,903
	(D) Total School Levy	20,847,944
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	1,410,263,392
	(H) Estimated Equalized Valuation (as of 10/01/25)	2,154,718,668
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(B)	1.4487
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(B)	1.4783
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments=100x(A)/(H)	0.9482
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments=100x(D)/(H)	0.9675

Employee Contract List for District

Name	Category	Measure
David Cappuccio	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$180,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	01/01/26
	End Date of Contract	06/30/30
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$17,954
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,717
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,362
	Contractual Post-Employment Benefit Description of Payout of Sick days	Maximum allowed
	Contractual Post-Employment Benefit Description of Payout of Vacation days	10 days @ 818/day
	Contractual Post-Employment Benefit Description of Payout of Personal days	4 days @ 818/day. Personal days do not carry forward
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported

Employee Contract List for District

Name	Category	Measure
David Cappuccio	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported
Robert Kraft	Job Title	Business Administrator
	Job Title II	None Reported
	Base Annual Salary Amount	\$147,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	4
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported

Employee Contract List for District

Name	Category	Measure
Robert Kraft	Total Allowances Amount	\$8,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$750
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$31,961
	Contractual Post-Employment Benefit Description of Payout of Sick days	Max upon retirement with 15 years of service
	Contractual Post-Employment Benefit Description of Payout of Vacation days	30 days \$565/day
	Contractual Post-Employment Benefit Description of Payout of Personal days	No payout of personal days
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported
	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported